FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jacob Zaretsky
DOCKET NO.: 25-01170.001-R-1
PARCEL NO.: 16-29-307-012

The parties of record before the Property Tax Appeal Board are Jacob Zaretsky, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$61,773
IMPR.:	$95,674
TOTAL:	$157,447

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of brick exterior construction that contains 1,092 square feet of living area. The dwelling was constructed in 1957 and is approximately 68 years old. Features of the property include a full basement with 819 square feet of finished area, central air conditioning, two bathrooms and a detached garage with 440 square feet of building area.[1] The property has an 11,070 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,122 to 1,285 square feet of living area and are

[1] The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

from 62 to 76 years old. Each comparable has a basement, a garage ranging in size from 220 to 528 square feet of building area, and 1, 1½ or 2 bathrooms. Seven comparables have central air conditioning and five comparables each have one fireplace. These properties have sites containing approximately 5,998 to 8,999 square feet of land. The comparables have the same neighborhood code as the subject and are located from .15 of a mile to .50 of a mile from the subject property. The sales occurred from March 2023 to January 2025 for prices ranging from $285,000 to $475,000 or from $243.59 to $391.99 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to $133,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $157,447. The subject's assessment reflects a market value of $472,388 or $432.59 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on two comparable sales. The subject's property record card disclosed the home was built in 1957, was remodeled in 2014, and has an effective year built of 1976 equating to an effective age of 49 years old. The comparables are improved with one-story dwellings with wood siding exteriors that have 1,028 and 1,092 square feet of living area and are 74 and 100 years old, respectively. Each comparable has a full basement with comparable #1 having 514 square feet of finished area, central air conditioning, one fireplace, 1 or 1½ bathrooms and garage with 270 or 350 square feet of building area. The comparables have sites with 9,135 and 8,460 square feet of land, respectively. The comparables have the same neighborhood code as the subject and are located within .36 of a mile from the subject property. The comparables sold in August and September 2024 for prices of $455,000 and $425,000 or $442.61 and $389.19 per square foot of living area, including land, respectively.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eleven comparable sales similar to the subject in location and improved with homes similar to the subject in style. The Board gives less weight to appellant's comparables #1, #2, #3, #6, #8 and #9 as these properties sold in 2023, less proximate in time to the assessment date at issue than the best sales in this record.

The Board finds the best evidence of market value to be appellant's comparable sales #4, #5, and #7 as well as the board of review comparable sales. These five comparables range in size from 1,028 to 1,285 square feet of living area and are from 69 to 100 years old. The subject's property record card disclosed the subject property has a chronological age of 68 years old but has an effective age of approximately 49 years old due to remodeling in 2014. Due to the subject's remodeling, the comparables may need upward adjustments to be more equivalent to the subject

in effective age. These five comparables have sites containing approximately 7,919 to 9,135 square feet of land whereas the subject has an 11,070 square foot site, indicating the comparables may require upward adjustments to make them more equivalent to the subject in land area. Each comparable has ½ or 1 less bathroom than the subject, four comparables have unfinished basement area unlike the subject, one comparable has no central air condition that is a feature of the subject, and four comparables have significantly smaller garages than the subject, which would require upward adjustments to make these properties more equivalent to the subject for these differences. Conversely, three comparables each have one fireplace, unlike the subject, necessitating downward adjustments. These five comparables sold from May 2024 to January 2025 for prices ranging from $379,000 to $475,000 or from $333.33 to $442.61 per square foot of living area, including land. The subject's assessment reflects a market value of $472,388 or $432.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables to make them more equivalent to the subject property, the Board finds the subject’s assessment reflects the property’s market value and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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